



MISSOURI DEPARTMENT OF REVENUE
REQUEST FOR TAX CLEARANCE
Phone: (573) 751-9268 Fax: (573) 522-1160
E-mail: taxclearance@dor.mo.gov

FORM
943
(REV. 8-2004)

COMPLETE FORM IN ITS ENTIRETY TO OBTAIN A TAX CLEARANCE

MO TAX IDENTIFICATION NUMBER OR EXEMPTION NUMBER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) CHARTER NUMBER/CERTIFICATE OF AUTHORITY NUMBER

1. Does this business have Missouri employees for which they are required to withhold Missouri taxes? ☐ YES ☐ NO
2. Do you pay contributions to the Division of Employment Security? ☐ YES ☐ NO If yes, what is that account number? _____

TYPE OF OWNERSHIP

If there has been a change in the ownership of your business, you may need to contact Business Tax Registration at (573) 751-5860 to ensure your account is properly registered.

- ☐ CORPORATION ☐ SOLE PROPRIETORSHIP ☐ PARTNERSHIP ☐ LIMITED LIABILITY COMPANY — How are you taxed? (**check one**)
☐ As a corporation ☐ As a sole owner ☐ As a partnership

MAILING ADDRESS OF BUSINESS

(NOTE: This is where the correspondence will be mailed, if the Authorization for Confidential Information Section below is not completed.)

NAME OF BUSINESS OR CORPORATION	DOING BUSINESS AS NAME (DBA)
BUSINESS MAILING ADDRESS	CITY, STATE, ZIP CODE
CONTACT PERSON	CONTACT PHONE NUMBER

REASON FOR REQUEST (Check all that apply)

- ☐ 1. I require a sales/use tax **Certificate of No Tax Due**.
☐ a. This request is for a liquor license.
☐ b. This request is for _____
- ☐ 2. I am **selling my business assets**.
All tax types and the account with the Division of Employment Security will be reviewed and must be filed and paid in full.
- ☐ 3. I am completing a **financial closing**.
All tax types and the account with the Division of Employment Security will be reviewed and must be filed and paid in full.
- ☐ 4. This corporation has been **administratively dissolved** by the Missouri Secretary of State's Office.
All tax types and the account with the Division of Employment Security will be reviewed and must be filed and paid in full.
- ☐ 5. This corporation is trying to **voluntarily withdraw** from the State of Missouri.
Missouri corporation franchise tax returns must be filed and paid through the current date, even if the return is not due yet.
- ☐ 6. This corporation is trying to **terminate** doing business in the State of Missouri.
Missouri corporation franchise tax returns must be filed and paid through the current date, even if the return is not due yet.
- ☐ 7. This corporation is **merging** into another corporation.
What is the merger date? _____ All Missouri corporation franchise tax returns must be filed and paid through the merger date.

CORPORATIONS

If there has been a name change for this corporation, please provide the prior name. _____

- ☐ This corporation files consolidated corporation income tax returns in Missouri.
a. The parent corporation's FEIN that these returns are being filed under is: _____
b. The Missouri Tax Identification Number of the parent corporation is: _____
Missouri corporation franchise tax returns cannot be filed consolidated and must be filed by each corporation.

SOLE PROPRIETORSHIPS

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

If individual income tax returns have previously been filed in another state, please provide a list of the states and years filed.

Authorization for Release of Confidential Information: All correspondence will be released to the person authorized below. Release of this information to a third party (such as an accountant) at the request of the taxpayer does not give the third party authority to request further information from the department. To obtain additional information or to represent the taxpayer before the department, the taxpayer must execute a Power of Attorney designating the third party as its representative.

NAME OF PERSON AUTHORIZED TO RECEIVE THIS INFORMATION	TITLE	PHONE NUMBER
ADDRESS	CITY, STATE, ZIP CODE	

SIGNATURE OF OWNER, PARTNER, OR CORPORATE OFFICER Under penalties of perjury I declare that the above information is true and complete.

SIGNATURE OF OWNER/OFFICER	TITLE	TELEPHONE NUMBER ()
----------------------------	-------	-------------------------

The Department of Revenue will issue a clearance or request additional information. Notification will be sent to the mailing address listed above or to the person and address listed under the Authorization for Release of Confidential Information.

PLEASE MAIL TO: MISSOURI DEPARTMENT OF REVENUE, DIVISION OF TAXATION AND COLLECTION, P.O. BOX 3666, JEFFERSON CITY, MO 65105-3666

Frequently Asked Questions

1. What if I don't know my Missouri tax identification number?

The Missouri tax identification number is assigned by the Missouri Department of Revenue at the time you register for the reporting of sales/use, withholding, corporation income or corporation franchise tax. If you have not registered your business or need to check on the status of a registration, please contact Business Tax Registration at (573) 751-5860.

2. What is my federal employer identification number?

The Internal Revenue Service issues your federal employer identification number when you register to file federal taxes. If you do not have this number, we will review the account based on the information provided.

3. What is my corporation charter number/certificate of authority number?

Your corporate charter number is issued to a Missouri corporation, limited liability company or limited partnership, by the Missouri Secretary of State's Office, authorizing your company to transact business in the State of Missouri. The certificate of authority number is issued by the Missouri Secretary of State's Office to foreign entities. Questions concerning these numbers should be directed to the Missouri Secretary of State's Office at (573) 751-4153.

4. I am a foreign corporation. Am I required to register with the Missouri Secretary of State's Office?

If you are a corporation, you must be authorized to transact business in the State of Missouri with the Missouri Secretary of State's Office. Some foreign corporations may not be required to obtain a certificate of authority number in Missouri. If your corporation is not required, indicate so and the reason why. You may review Section 351.572.2 RSMo, at www.moga.state.mo.us/statutes/c300-399/3510572.htm for possible reasons a corporation may not be required to register. If your corporation's activities do not fall within the guidelines of this statute, please contact the Missouri Secretary of State's Office at (573) 751-4153 to obtain authorization to transact business in Missouri.

5. Why do I have to file a franchise tax return if I am not a franchise?

Franchise tax is a tax based on the amount of assets a corporation has in or apportioned to the state of Missouri. It does not pertain to being a franchise.

6. Are not-for-profit corporations subject to franchise tax?

No, pursuant to Section 147.010, RSMo, not-for-profit corporations are not subject to franchise tax.

7. Are LLCs subject to franchise tax?

No, the corporation franchise tax is imposed upon "every corporation organized under or subject to Chapter 351, RSMo." Therefore, LLCs, which are organized under Chapter 347, RSMo, are not subject to franchise tax.

8. What are the reasons a corporation is dissolved?

A corporation can be dissolved for failure to file the Annual Report, failure to file and/or pay required taxes, failure to maintain a registered agent, and practicing fraud against the state.

9. What are the consequences of being administratively dissolved versus voluntarily dissolved?

If the corporation voluntarily dissolves it indicates the corporation requested the dissolution. If it is administratively dissolved, the Secretary of State's Office has dissolved the corporation. If the corporation is administratively dissolved, it could have difficulty when bidding a job in the state, trying to obtain a loan, or when completing a financial closing through a bank. The Secretary of State's web site is: <http://www.sos.mo.gov/>, and may be viewed for additional information, forms, and the current status of the corporation.

10. Does this request have to be signed by the owner or corporate officer?

Yes, an officer or the owner must sign the request.

11. Can I send my Secretary of State application with my tax clearance request form?

No, once you receive the clearance letter it is sent with all required information to the Secretary of State's Office.

12. Will the Secretary of State's Office accept a faxed copy of the tax clearance?

Yes, as long as it is within the allotted 45 day timeframe indicated on the clearance letter. Because the letter is only valid for 45 days, you may need to take this into consideration when completing the request for tax clearance and not request it too soon.

If you have questions concerning the tax clearance, please contact the Missouri Department of Revenue, Tax Clearance Unit at (573) 751-9268. The fax number is (573) 522-1160.

If you have questions concerning reinstatements, please contact the Missouri Secretary of State's Office at (573) 751-4153.

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax

Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.